DOCKET NO.: UPFF-0004 / N2437PATENTApplication No.: 10/053,085REPLY FILED PURSUANTOffice Action Dated: October 9, 2008TO 37 CFR § 1.111

## Amendments to the Specification

The following Abstract supersedes all previous Abstracts in this application:

Provided are solid oxide fuel cells that include a solid electrolyte and a porous ceramic anode, the fuel cells being capable of operating on a sulfur-containing hydrocarbon fuel having a sulfur content of from about 1 ppm to about 5000 ppm and an oxygen source. Also provided are processes of producing electrical energy with the disclosed fuel cells.